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EVANGELINE PARISH CORONER

Financial Statements

Year Ended December 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/28/10

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ACCOUNTANTS' COMPILATION REPORT

Dr. Charles Fontenot
Evangeline Parish Coroner
Ville Platte, Louisiana

We have compiled the accompanying financial statements of the governmental activities and the major fund of the Evangeline Parish Coroner, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2009, which collectively comprise the Coroner's basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of the management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Coroner has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Coroner's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designated for those who are not informed about such matters.

The budgetary comparison information, on page 10, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

We are not independent with respect to the Evangeline Parish Coroner.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
July 7, 2010

Member of:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Member of:
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Net Assets
December 31, 2009

		Governmental <u>Activities</u>
	ASSETS	
Current assets:		
Cash		<u>\$ 78,185</u>
	NET ASSETS	
Unrestricted net assets		<u>\$ 78,185</u>

See accountants' compilation report.

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2009

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues Fees, Fines, and Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Assets Governmental Activities</u>
Governmental activities:			
General government	\$94,193	\$ 44,483	\$(49,710)
	General revenues:		
	Intergovernmental		60,000
	Change in net assets		10,290
	Net assets - January 1, 2009		67,895
	Net assets - December 31, 2009		\$ 78,185

See accountants' compilation report.

FUND FINANCIAL STATEMENTS (FFS)

Evangeline Parish Coroner
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2009

ASSETS

Cash	<u>\$78,185</u>
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FUND BALANCE

Fund balance:	
Unreserved, undesignated	<u>\$78,185</u>

See accountants' compilation report.

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended December 31, 2009

Revenues:

Intergovernmental revenue -	
Evangeline Parish Police Jury	\$ 60,000
Fees	<u>44,483</u>
Total revenue	<u>104,483</u>

Expenditures:

Current -	
General government:	
Contract labor	67,475
Medical supplies	26,000
Dues	350
Office supplies	<u>368</u>
Total expenditures	<u>94,193</u>

Excess of revenues over expenditures	10,290
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Fund balance, beginning	<u>67,895</u>
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Fund balance, ending	<u>\$78,185</u>
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See accountants' compilation report.

**REQUIRED
SUPPLEMENTARY INFORMATION**

Evangeline Parish Coroner
Ville Platte, Louisiana

Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenue -				
Evangeline Parish Police Jury	\$ 55,000	\$ 55,000	\$ 60,000	\$ 5,000
Fees	<u>38,400</u>	<u>38,400</u>	<u>44,483</u>	<u>6,083</u>
Total revenues	<u>93,400</u>	<u>93,400</u>	<u>104,483</u>	<u>11,083</u>
Expenditures:				
Current -				
General government:				
Contract labor	63,000	63,000	67,475	(4,475)
Medical supplies	27,000	27,000	26,000	1,000
Dues	500	500	350	150
Professional fees	2,400	2,400	-	2,400
Office supplies	<u>500</u>	<u>500</u>	<u>368</u>	<u>132</u>
Total expenditures	<u>93,400</u>	<u>93,400</u>	<u>94,193</u>	<u>(793)</u>
Excess of revenues over expenditures	-	-	10,290	10,290
Fund balance, beginning	<u>67,895</u>	<u>67,895</u>	<u>67,895</u>	<u>-</u>
Fund balance, ending	<u>\$ 67,895</u>	<u>\$ 67,895</u>	<u>\$ 78,185</u>	<u>\$10,290</u>

See accountants' compilation report.

COMPLIANCE

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

**Summary Schedule of Current and Prior Year Findings
and Corrective Action Plan
Year Ended December 31, 2009**

<u>Fiscal Year</u> <u>Finding</u> <u>Initially</u> <u>Occurred</u>	<u>Ref. No.</u>	<u>Description of finding</u>	<u>Corrective</u> <u>Action</u> <u>Taken</u>	<u>Corrective Action Planned</u>	<u>Name of</u> <u>Contact</u> <u>Person</u>	<u>Anticipated</u> <u>Completion</u> <u>Date</u>
<u>CURRENT YEAR (12/31/09)</u>						
<u>Compliance:</u>						
2008	09-1(C)	The engagement was not completed within three months of the close of the fiscal year end, as required by Louisiana R.S. 24:513.	No	The Coroner will issue all required reports within the time specified by the Legislative Auditor in the future.	Dr. Charles Fontenot, Coroner	Immediately
<u>Internal Control:</u>						
There were no internal control findings noted.						
<u>PRIOR YEAR (12/31/08)</u>						
<u>Compliance:</u>						
2008	08-1(C)	The engagement was not completed within three months of the close of the fiscal year end, as required by Louisiana R.S. 24:513.	No	The Coroner will issue all required reports within the time specified by the Legislative Auditor in the future.	Dr. Charles Fontenot, Coroner	Immediately
2008	08-2(C)	The Evangeline Parish Coroner did not comply with the requirements of the Local Government Budget Act R.S. 39:1301-16.	Yes	N/A	Dr. Charles Fontenot, Coroner	N/A
<u>Internal Control:</u>						
There were no internal control findings noted.						